

## MEMORANDUM

TO: Mayor and City Council

FROM: Roberta Likens, Finance Director

SUBJECT: RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET FOR FISCAL YEAR 2022-23 AND MAKING APPROPRIATIONS.

DATE: October 19, 2022

### Background

A public hearing before the City Council was held this evening to receive comments concerning the proposed supplemental budget. ORS 294.471 permits the governing body to create a supplemental budget for the fiscal year in which the regular budget has been adopted for certain and specific reasons. A budget hearing was conducted as the proposed budget changes create new line items and are greater than 15% of the contingency line item being adjusted.


The supplemental budget is necessary at this time to appropriate funds for projects and funding requests approved by the City Council, not anticipated at the time the original budget was prepared.

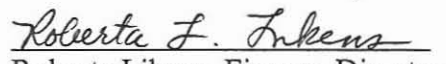
### Recommendation

After consideration of the public comment, make any necessary adjustments and adopt the resolution.

### Cost

No cost.

  
Richard Meyers, City Manager

  
Roberta Likens, Finance Director

RESOLUTION NO. \_\_\_\_\_

A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET FOR FISCAL YEAR 2022-2023 AND MAKING APPROPRIATIONS

WHEREAS, ORS 294.471 permits the governing body of a municipal corporation to make a supplemental budget for the fiscal year for which the regular budget has been prepared if one or more of the following circumstances exist:

- a. An occurrence or condition that was not known at the time the budget was prepared requires a change in financial planning.
- b. A pressing necessity creates a need for prompt action.
- c. Unexpected funds are made available by another unit of federal, state, or local government.
- d. A request for services or facilities is received and the cost will be paid for by a private individual, corporation, or company, or by another governmental unit, and the amount of the request could not have been known for certain at the time the budget was prepared.
- e. Proceeds from the involuntary destruction, involuntary conversion, or sale of property have necessitated the immediate purchase, construction, or acquisition of different facilities to carry on governmental operations.
- f. A sufficiently greater amount of ad valorem taxes than estimated are received during the fiscal year such that the difference will significantly affect the level of government operation to be funded by those taxes for the current year.
- g. A local option tax, as described in ORS 294.476 is approved by the voters and certified for extension on the tax roll for the current tax year.
- h. Available resources are reduced requiring the governing body to reduce appropriations.
- i. Other reasons identified per the statutes, and

WHEREAS, the supplemental budget proposed meets one or more requirements of ORS 294.471, specifically item "a" and "i" listed above.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Cottage Grove hereby adopts a supplemental budget for fiscal year 2022-2023 re-appropriating contingency in the General Fund, now on file at City Hall.

BE IT FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2022 and for the purposes stated below are hereby appropriated as follows:

**General Fund**

Community Services Department -

Materials and Services:

Contractual Services - ARPA

001-052-71000-001

\$ 200,000

Community Promotions Department -

Materials and Services:

Federally Qualified Health Clinic

001-054-76140-000

\$ 100,000

Internal Services Department -

Transfers:

Transfer to Street SDC

001-095-80238-000 \$ 210,870

Contingency:

001-095-99000-000 \$ 428,060

The Community Services Department allocates \$200,000 from the General Fund Contingency line item to be used for expenses associated with the operation of a homeless shelter; the Community Promotions Department allocates \$100,000 to provide requested funding for the Federally Qualified Health Clinic, reducing the General Fund Contingency, by the same amount; the Internal Support Department allows for the allocation of \$210,870 to be transferred to the Street SDC Fund to pay for excess property that was purchased for the development of 'R' Street right-of-way not need for the development the street and repurposed for City use, not street relate, to develop a homeless shelter; the General Fund Contingency is reduced by a total of \$510,870. Total General Fund appropriations remain at \$14,018,550, with zero net change.

**Street System Development Charges Fund**

Capital Outlay:

Buildings and Improvements

825-825-83000-000 \$ 1,410,870

To authorize the expenditure of the transfer from General Fund Contingency, an additional amount of \$210,870 for capital outlay purposes, Buildings and Improvements. The Transfer From General Fund – ARPA revenue line is established; total Street System Development Charges Fund appropriations will be \$1,810,870.

BE IT FURTHER RESOLVED that this resolution shall be effective immediately upon its passage.

PASSED BY THE COUNCIL AND APPROVED BY THE MAYOR THIS 24<sup>th</sup> DAY OF OCTOBER 2022.

\_\_\_\_\_  
Jeffrey D. Gowing, Mayor

Dated: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
Richard Meyers, City Manager

Dated: \_\_\_\_\_

# City of Cottage Grove Fiscal Year 2022-23 Supplemental Budget - Proposed

## GENERAL FUND: Community Services 001-052

2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	DESCRIPTION	FTE	2022-23 ADOPTED	10-24-22 Proposed Additions/Reductions
PERSONNEL SERVICES						
66,144	71,379	73,690	60165 COMMUNITY COORDINATOR	1.00	82,295	
36,235	38,761	41,825	60170 COMMUNITY COORDINATOR ASST	1.00	46,250	
1,894	942	1,980	62010 WORKERS' COMPENSATION		1,000	
103	111	250	62020 UNEMPLOYMENT		1,605	
7,499	8,309	9,995	62030 FICA		11,120	
50	49	55	63010 LIFE INSURANCE		55	
16,462	17,677	30,625	63020 RETIREMENT		34,075	
432	438	560	63030 DISABILITY INSURANCE		560	
37,171	38,270	38,745	63040 HEALTH INSURANCE		38,745	
1,323	2,388	3,025	63050 DEFERRED COMPENSATION		3,380	
0	0	0	63060 PAID FAM. MED. LEAVE INS.		260	
167,314	178,323	200,750	TOTAL PERSONNEL SERVICES	2.00	219,345	
MATERIALS & SERVICES						
0	203	1,200	70031 EVENTS & ADVERTISING		1,200	
618	447	2,000	71000 CONTRACTUAL SERVICES		2,000	
0	0	0	71000-001 CONTRACTUAL SERVICES - ARPA		0	200,000
0	0	15,000	71000-005 CONTRACTUAL SERVICES - SVA		15,000	
10,623	6,994	7,000	71500 ELECTRICITY		7,560	
2,278	2,186	2,500	71520 TELEPHONE/MOBILE DEVICES		4,060	
2,675	2,629	2,900	71530 NATURAL GAS		2,900	
0	0	500	71600 POSTAGE		500	
325	161	1,000	71710 EQUIPMENT MAINT. & REPAIR		1,000	
383	1,911	2,000	72000 COMPUTER HARDWARE & SUPPLIES		2,000	
170	178	500	72010 OFFICE SUPPLIES		500	
0	44	250	72030 BOOKS-MAPS-PERIODICALS		250	
0	0	400	72100 MINOR EQUIPMENT & TOOLS		400	
388	0	0	72420 POOL SUPPLIES		0	
113	0	750	72700 MEETING EXPENSE		750	
1,118	762	1,000	73600 MISCELLANEOUS SUPPLIES		1,000	
10	145	1,000	74200 EDUCATION & REGISTRATION FEES		1,000	
0	2	1,000	74210 TRAVEL & SUBSISTANCE		1,000	
18,701	15,662	39,000	TOTAL MATERIALS & SERVICES		41,120	
<b>186,015</b>	<b>193,986</b>	<b>239,750</b>	<b>TOTAL EXPENDITURES</b>		<b>260,465</b>	<b>460,465</b>

## City of Cottage Grove Fiscal Year 2022-23 Supplemental Budget - Proposed

GENERAL FUND: Community Promotions 001-054

2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	DESCRIPTION	2022-23 ADOPTED	10-24-22 Proposed Additions/Reductions
MATERIALS AND SERVICES					
28,093	28,877	37,000	76105 CHAMBER OF COMMERCE	42,000	
5,000	5,000	5,000	76107 SOUTH LANE WHEELS	5,000	
16,474	25,869	30,000	76122 RURAL TOURISM GRANT PROJECTS	30,000	
1,500	0	1,500	76123 FAMILY RELIEF NURSERY	1,500	
18,547	0	0	76124 BOHEMIA MINING DAYS PROJECT	0	
3,000	18,000	3,000	76136 COMMUNITY SHARING	3,000	
0	0	0	76140 FEDERALLY QUALIFIED HEALTH CLINIC	0	100,000
145,000	75,000	75,000	76155 COMMUNITY POOL SUPPORT	75,000	
0	0	0	76219 EUGENE SYMPHONY	27,000	
5,103	1,119	1,500	77125 COMMUNITY EVENTS EXPENSE	1,500	
0	15,000	0	77132 LOOKING GLASS SUPPORT	0	
0	0	5,000	77134 HUERTO DE LA FAMILIA SUPPORT	0	
0	0	0	77136 SINGING CREEK EDUCATION CENTER	1,870	
0	0	0	77138 SOUTH VALLEY FARMERS MARKET	3,000	
222,716	168,866	158,000	TOTAL MATERIALS AND SERVICES	189,870	
<b>222,716</b>	<b>168,866</b>	<b>158,000</b>	<b>TOTAL EXPENDITURES</b>	<b>189,870</b>	<b>289,870</b>

# City of Cottage Grove Fiscal Year 2022-23 Supplemental Budget - Proposed

## GENERAL FUND: Internal Support Department 001-095

2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	DESCRIPTION	2022-23 ADOPTED	10-24-22 Proposed Additions/Reductions
MATERIALS AND SERVICES					
1,152	292	1,000	70030 ADVERTISING	1,000	
124,681	129,020	158,865	70400 INSURANCE AND BONDS	159,000	
0	0	3,000	70700 LABOR NEGOTIATIONS	3,000	
57,958	106,032	120,000	71000 CONTRACTUAL SERVICES	120,000	
233	150	1,300	72025 VISIONING PROJECT	1,300	
0	0	200	72035 SAFETY COMMITTEE	200	
0	0	0	72055 SAFETY & APPRECIATION AWARDS	5,800	
12,002	10,271	7,500	73600 MISCELLANEOUS SUPPLIES	10,500	
196,027	245,765	291,865	TOTAL MATERIALS AND SERVICES	300,800	0
TRANSFERS					
574,065	501,135	628,530	90206 TRANSFER TO S LANE COMMS	356,535	
90,000	75,000	75,000	90215 TRANSFER TO HOUSING ASST. TRUST FUND	0	
452,201	416,797	488,730	90217 TRANSFER TO DEBT SERVICE	541,900	
190,000	190,000	190,000	90231 TRANSFER TO GEN. RESERVE FUND	579,000	
0	0	0	90232 TRANSFER TO WATER RESERVE	140,000	
0	0	0	90234 TRANSFER TO STREET FUND	400,000	
0	0	0	90235 TRANSFER TO WW RESERVE	200,000	
0	0	0	80238 TRANSFER TO STREET SDC	0	210,870
1,306,264	1,182,932	1,382,260	TOTAL TRANSFERS	2,217,435	0
0	0	278,320	99000 CONTINGENCY	938,930	428,060
0	0	579,040	99010 UNAPPROPRIATED ENDING BALANCE	592,850	
2,553,484	2,883,445	0	99020 ENDING BALANCE		
2,553,484	2,883,445	857,360	TOTAL ENDING BALANCE	1,531,780	
<b>4,055,775</b>	<b>4,312,143</b>	<b>2,531,485</b>	<b>TOTAL EXPENDITURES</b>	<b>4,050,015</b>	<b>0</b>
<b>9,833,803</b>	<b>10,097,813</b>	<b>9,797,075</b>	<b>TOTAL GENERAL FUND</b>	<b>14,018,550</b>	<b>14,018,550</b>

# City of Cottage Grove Fiscal Year 2022-23 Supplemental Budget - Proposed

**STREET SYSTEM DEVELOPMENT CHARGES FUND: Revenue 608-000 Expenditure 608-628**

2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	DESCRIPTION	2022-23 ADOPTED	10-24-22 Proposed Additions/Reductions
<b>REVENUE</b>					
1,173,028	1,036,662	1,200,000	41010 CARRYOVER	1,270,000	
207,151	70,955	100,000	52100 SDC CHARGES	100,000	
21,179	7,604	6,000	53200 INTEREST INCOME	5,000	
8,100	2,244	0	54250 RENTAL PROPERTY REVENUE	0	
0	0	200,000	54300 SALE OF PROPERTY	225,000	
0	0	0	55037 TRANSFER FROM GENERAL FUND-ARPA	0	210,870
<b>1,409,458</b>	<b>1,117,464</b>	<b>1,506,000</b>	<b>TOTAL REVENUE</b>	<b>1,600,000</b>	<b>1,810,870</b>
<b>EXPENDITURES</b>					
<b>MATERIALS &amp; SERVICES</b>					
27,156	5,118	200,000	71000 CONTRACTUAL SERVICES	200,000	
131,887	0	0	73700 REFUND SYSTEM DEV CHARGES	0	
0	5,045	12,900	79900 ADMINISTRATIVE FEE	0	
2,152	44	20,000	79910 ENGINEERING SERVICES FEES	0	
161,196	10,207	232,900	TOTAL MATERIALS & SERVICES	200,000	
<b>CAPITAL OUTLAY</b>					
211,046	0	200,000	82000 LAND ACQUISITION	200,000	
555	7,500	1,073,100	83000 BUILDINGS & IMPROVEMENTS	1,200,000	210,870
211,601	7,500	1,273,100	TOTAL CAPITAL OUTLAY	1,400,000	
0	0	0	99000 CONTINGENCY	0	
1,036,661	1,099,757	0	99020 ENDING BALANCE	0	
<b>1,409,458</b>	<b>1,117,464</b>	<b>1,506,000</b>	<b>TOTAL EXPENDITURES</b>	<b>1,600,000</b>	<b>1,810,870</b>